

## Article - Tax - General

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§2–106.

- (a) (1) In this section the following words have the meanings indicated.
- (2) “Nonresident” has the meaning stated in § 10-101 of this article.
- (3) “Resident” has the meaning stated in § 10-101 of this article.
- (4) “Wages” has the meaning stated in § 10-905(f) of this article.
- (b) (1) The Comptroller shall prepare income tax tables to show the income tax for an individual.
- (2) The Comptroller shall prepare tables based on Maryland taxable income that provide for:
  - (i) income intervals not exceeding \$100 for Maryland taxable income; and
  - (ii) the State income tax due for each income interval.
- (3) The State income tax for each interval is the whole dollar amount of tax for the income that is at the midway point of the interval.
- (c) (1) The Comptroller shall prepare income tax withholding tables that show the income tax to be withheld from wages. The Comptroller may prepare separate tables for residents and nonresidents.
- (2) The withholding tables shall provide for:
  - (i) wages for each withholding period allowable under § 10-909 of this article; and
  - (ii) the State income tax required to be withheld for a withholding period, after:
    - 1. an adjustment is made for the exemptions for the period; and

2. if there is a separate table for nonresidents, an adjustment is made to allow the exhaustion of exemptions for a nonresident before any income tax is withheld.

(3) The total amounts required under the tables to be withheld during a taxable year shall approximate the total income tax due on the wages for the year, determined as provided in subsection (f) of this section.

(d) (1) The Comptroller may prepare income tax percentage withholding schedules that show the percent of income tax to be withheld from wages. The Comptroller may prepare separate schedules for residents and nonresidents.

(2) The optional percentage withholding schedules shall provide for:

(i) wages for each withholding period allowable under § 10-909 of this article; and

(ii) the percent of State income tax required to be withheld for the withholding period, after:

1. an adjustment is made for the exemptions for the period; and

2. if there is a separate schedule for nonresidents, an adjustment is made to allow the exhaustion of exemptions for a nonresident before any income tax is withheld.

(3) The total percentages required under the schedules to be withheld during a taxable year shall approximate the income tax due on the wages for the year, determined as provided in subsection (f) of this section.

(e) At the option of the employer, withholdings may be made using either the withholding tables or the percentage withholding schedule.

(f) The total income tax required to be withheld on wages for purposes of the withholding tables and withholding schedules under this section shall be calculated without regard to the marginal State income tax rates less than 4.75% set forth under § 10-105(a)(1)(i) through (iii) and (2)(i) through (iii) of this article.

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